COMBINED DECLARATION AND POWER OF ATTORNEY

ATTORNEY DOCKET NO

s a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

Process for the preparation of non-chiral and optically active organic compounds containing hydroxyl groups

the specification of which is attached hereto,

or was filed on February 4, 2002 as

Application Serial No. 10/066,979

I hereby state that I have reviewed and understand the contents of the aboveidentified specification, including the claims.

I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s), the priority(ies) of which is/are to be claimed:

10105104.2 (Number)

Germany (Country) February 05, 2001 (Month/Day/Year Filed)

I hereby claim the benefit under Title 35, United States Code, \$120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, \$112, I acknowledge the duty to disclose the material information as defined in Title 37, Code of Federal Regulations, \$1.56 which occured between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.)	(Filing Date)	(Status) (patented, pending, abandoned)
(Application Serial No.)	(Filing Date)	(Status) (patented, pending, abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As a ment of inventor, I hereby appoint the following triney(s) and/or agent(s) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

JOSEPH C. GIL, Patent Office Registration Number 26,602; ARON PREIS, Patent Office Registration Number 29,426; LYNDANNE M. WHALEN, Patent Office Registration Number 29,457; THOMAS W. ROY, Patent Office Registration Number 29,582; RICHARD E. L. HENDERSON, Patent Office Registration Number 31,619; GODFRIED R. AKORLI, Patent Office Registration Number 28,779; N. DENISE BROWN, Patent Office Registration Number 36,097; NOLAND J. CHEUNG, Patent Office Registration Number 39,138; DIDERICO VAN EYL, Patent Office Registration Number 38,641; CAROLYN M. SLOANE, Patent Office Registration Number 44,339; JAMES R. FRANKS, Patent Office Registration Number 42,552; JACKIE ANN ZURCHER, Patent Office Registration Number 42,251; RAYMOND J. HARMUTH, Patent Office Registration Number 33,896; JOHN E. WROZINSKI, JR., Patent Office Registration Number 46,179; JENNIFER R. SENG, Patent Office Registration Number 48,851

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CITIZENSHIP German	
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